

ABSTRACT OF THE DISCLOSURE

A tantalum oxide film is formed on a lower
conductive film by vapor-deposition, and then is
treated with active oxygen species. The treated film
5 is annealed at a temperature lower than the crystal-
lization temperature of tantalum oxide by 10 to 80°C in
an inert atmosphere. Subsequently, an upper conductive
film is formed on the annealed tantalum oxide film.

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